

Rates Resolution

Type of Rate Categories of Rateable Land	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
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General Rates

The General Rate is set differentially on the capital value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates.

Southland District	45.78	per \$100,000 capital value	\$ 10,933,021
Gore District	42.73	per \$100,000 capital value	\$ 2,197,682
Invercargill City	41.65	per \$100,000 capital value	\$ 6,213,959
			\$ 19,344,662

Uniform Annual General Charge

The Uniform Annual General Charge is a fixed amount per rating unit. It is part of the total general rate and set at a level that Council considers appropriate. For the 2024/25 year the rate as a percentage of total rate revenue is 20%, and is less than the 30% maximum percentage for fixed rates

143.00	Fixed amount per rating unit	\$ 6,806,514
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Categories of rateable land	Matters to define Categories	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
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Targeted rates

Flood Infrastructure Investment rate

The Flood Infrastructure Investment targeted rate is set differentially on the capital value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates. The rate contributes funding to the Flood Protection and Control activity

Southland District		2.15	per \$100,000 capital value	\$ 512,455
Gore District		2.00	per \$100,000 capital value	\$ 102,964
Invercargill City		1.95	per \$100,000 capital value	\$ 291,214
				<u>\$ 906,634</u>

Biosecurity rate

The Biosecurity targeted rate is set differentially on the land value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates. The rate contributes funding to the Biosecurity activity.

Southland District		5.76	per \$100,000 land value	\$ 926,414
Gore District		5.45	per \$100,000 land value	\$ 153,152
Invercargill City		5.29	per \$100,000 land value	\$ 311,997
				<u>\$ 1,391,563</u>

Land Sustainability rate

The Land Sustainability targeted rate is set differentially on the land value of all rateable land in the Region. The differential categories are defined by the boundaries of each Territorial Authority and are set differentially for the purpose of equalising the rates. The rate contributes funding to the Land Sustainability activity.

Southland District		5.67	per \$100,000 land value	\$ 912,090
Gore District		5.37	per \$100,000 land value	\$ 150,765
Invercargill City		5.21	per \$100,000 land value	\$ 307,158
				<u>\$ 1,370,014</u>

Rabbit Control Rate

The Rabbit Control targeted rate is set differentially by location and assessed by rateable area, on all rating units greater than or equal to 4 hectares contained in the Southland region south of the Mimihau Stream and east of the Mataura River. The rate contributes funding to the Biosecurity activity.

Southland District	where the land is situated	3.33	per hectare	\$ 320,963
Gore District	where the land is situated	3.33	per hectare	\$ 1,115
				<u>\$ 322,078</u>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
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Catchment and Drainage rates

Council has 17 catchment rating schemes. Each scheme has its own differential rating categories and calculation basis for determining rates. The differential categories are determined according to agreed benefit having considered soil type, land contour, location, type of work undertaken and other appropriate matters. Rating schemes can include rates for River Management, Drainage or in the cast of Rating Districts, both activities and therefore both rates.

For schemes that are in more than one territorial authority, land values are equalised.

Scheme 424 - Duck Creek

A	where the land is situated	1	35.80	per hectare	\$ 17,600
B	where the land is situated	1	29.83	per hectare	\$ 22,711
C	where the land is situated	1	11.93	per hectare	\$ 8,456
D	where the land is situated	1	5.97	per hectare	\$ 3,441
E	where the land is situated	1	2.98	per hectare	\$ 4,817
F	where the land is situated	1	1.49	per hectare	\$ 3,589
					<u>\$ 60,613</u>

Scheme 436 - Otepunui Creek

A	where the land is situated	1	11.48	per hectare	\$ 4,249
B	where the land is situated	1	9.57	per hectare	\$ 5,000
C	where the land is situated	1	7.66	per hectare	\$ 3,650
D	where the land is situated	1	5.74	per hectare	\$ 2,552
E	where the land is situated	1	3.83	per hectare	\$ 2,186
F	where the land is situated	1	1.91	per hectare	\$ 783
					<u>\$ 18,420</u>

Scheme 441 - Upper Waihopai River

A	where the land is situated	1	3.61	per hectare	\$ 310
B	where the land is situated	1	3.01	per hectare	\$ 422
C	where the land is situated	1	2.41	per hectare	\$ 1,845
D	where the land is situated	1	1.81	per hectare	\$ 3,412
E	where the land is situated	1	1.20	per hectare	\$ 576
F	where the land is situated	1	0.60	per hectare	\$ 150
					<u>\$ 6,715</u>

Scheme 422 - Upper Waikawa River

A	where the land is situated	1	9.89	per hectare	\$ 2,945
B	where the land is situated	1	6.59	per hectare	\$ 330
C	where the land is situated	1	5.93	per hectare	\$ 2,441
D	where the land is situated	1	3.95	per hectare	\$ 1,392
F	where the land is situated	1	1.98	per hectare	\$ 1,496
					<u>\$ 8,603</u>

Scheme 443 - Upper Waikiwi River

A	where the land is situated	1	17.59	per hectare	\$ 1,424
B	where the land is situated	1	9.60	per hectare	\$ 4,625
C	where the land is situated	1	6.40	per hectare	\$ 3,020
D	where the land is situated	1	4.80	per hectare	\$ 2,087
E	where the land is situated	1	1.60	per hectare	\$ 383
F	where the land is situated	1	0.80	per hectare	\$ 103
U1	where the land is situated	1	15.99	per hectare	\$ 2,316
U2	where the land is situated	1	8.00	per hectare	\$ 414
					<u>\$ 14,373</u>

Scheme 448 - Waituna Creek

A	where the land is situated	1	7.38	per hectare	\$ 3,560
B	where the land is situated	1	6.46	per hectare	\$ 3,468
C	where the land is situated	1	5.54	per hectare	\$ 19,790
D	where the land is situated	1	4.61	per hectare	\$ 9,840
E	where the land is situated	1	2.77	per hectare	\$ 2,508
F	where the land is situated	1	0.92	per hectare	\$ 1,889
BCL	where the land is situated	1	0.00	per hectare	\$ -
BCM	where the land is situated	1	5.37	per hectare	\$ 51,972
					<u>\$ 93,026</u>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
Scheme 978 - Clifton Drainage					
A	where the land is situated	1	16.03	per hectare	\$ 3,311
B	where the land is situated	1	12.02	per hectare	\$ 727
					<u>\$ 4,038</u>
Scheme 428 - Invercargill Flood Control					
M1	where the land is situated	100%	7.45	per \$100,000 land value	\$ 26,261
M2	where the land is situated	100%	12.24	per \$100,000 land value	\$ 13,130
M3	where the land is situated	100%	12.90	per \$100,000 land value	\$ 1,641
M4	where the land is situated	100%	3.11	per \$100,000 land value	\$ 123,101
					<u>\$ 164,134</u>
Scheme 434 – Waiau Rating District					
C4	where the land is situated	1	206.32	per \$100,000 land value	\$ 5,428
D1	where the land is situated	1	981.09	per \$100,000 land value	\$ 31,526
D2	where the land is situated	1	204.39	per \$100,000 land value	\$ 24,276
E1	where the land is situated	1	4.23	per \$100,000 land value	\$ 789
E2	where the land is situated	1	25.38	per \$100,000 land value	\$ 6,310
E3	where the land is situated	1	296.09	per \$100,000 land value	\$ 12,993
F1	where the land is situated	1	0.10	per \$100,000 land value	\$ 635
F2	where the land is situated	1	0.41	per \$100,000 land value	\$ 144
F3	where the land is situated	1	3.55	per \$100,000 land value	\$ 13,568
					<u>\$ 95,669</u>
Scheme 435 - Lake Hawkins					
A	where the land is situated	1	337.47	per \$100,000 land value	\$ 119,210
B	where the land is situated	1	269.98	per \$100,000 land value	\$ 8,104
C	where the land is situated	1	67.49	per \$100,000 land value	\$ 11,609
					<u>\$ 138,924</u>
Scheme 440 - Oreti Rating District					
Land within Southland District Council					
A1	where the land is situated	1	85.30	per \$100,000 land value	\$ 38,569
A2	where the land is situated	1	56.87	per \$100,000 land value	\$ 40,857
A3	where the land is situated	1	56.87	per \$100,000 land value	\$ 4,654
A4	where the land is situated	1	42.65	per \$100,000 land value	\$ 63,668
A6	where the land is situated	1	28.43	per \$100,000 land value	\$ 2,772
B1	where the land is situated	1	57.74	per \$100,000 land value	\$ 8,305
B2	where the land is situated	1	57.74	per \$100,000 land value	\$ 199,238
B3	where the land is situated	1	57.74	per \$100,000 land value	\$ 40,726
B4	where the land is situated	1	24.75	per \$100,000 land value	\$ 1,436
B6	where the land is situated	1	8.25	per \$100,000 land value	\$ 44
C1	where the land is situated	1	65.23	per \$100,000 land value	\$ 17,593
C2	where the land is situated	1	43.49	per \$100,000 land value	\$ 4,920
C3	where the land is situated	1	21.74	per \$100,000 land value	\$ 6,141
C4	where the land is situated	1	17.40	per \$100,000 land value	\$ 11,191
C5	where the land is situated	1	16.31	per \$100,000 land value	\$ 890
E2	where the land is situated	1	48.47	per \$100,000 land value	\$ 21,050
F1	where the land is situated	1	37.79	per \$100,000 land value	\$ 8,920
F2	where the land is situated	1	9.45	per \$100,000 land value	\$ 190,287
F3	where the land is situated	1	9.92	per \$100,000 land value	\$ 21,011
Land within Invercargill City Council					
A2	where the land is situated	1	52.24	per \$100,000 land value	\$ 1,320
A7	where the land is situated	1	52.24	per \$100,000 land value	\$ 1,372
B2	where the land is situated	1	53.05	per \$100,000 land value	\$ 1,178
B5	where the land is situated	1	22.73	per \$100,000 land value	\$ 442
B7	where the land is situated	1	5.68	per \$100,000 land value	\$ 3,032
C1	where the land is situated	1	59.93	per \$100,000 land value	\$ 1,484
C2	where the land is situated	1	39.95	per \$100,000 land value	\$ 5,283
E2	where the land is situated	1	44.53	per \$100,000 land value	\$ 967
F2	where the land is situated	1	8.68	per \$100,000 land value	\$ 44,765
F4	where the land is situated	1	1.22	per \$100,000 land value	\$ 53,098
					<u>\$ 795,213</u>

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
Scheme 445 - Waihopai River					
Land within Southland District Council					
A	where the land is situated	1	64.97	per \$100,000 land value	\$ 3,037
B	where the land is situated	1	43.32	per \$100,000 land value	\$ 1,359
C	where the land is situated	1	28.88	per \$100,000 land value	\$ 4,388
D	where the land is situated	1	21.66	per \$100,000 land value	\$ 4,030
E	where the land is situated	1	14.44	per \$100,000 land value	\$ 3,856
F	where the land is situated	1	7.22	per \$100,000 land value	\$ 1,083
Land within Invercargill City Council					
A	where the land is situated	1	59.69	per \$100,000 land value	\$ 2,329
B	where the land is situated	1	39.79	per \$100,000 land value	\$ 4,203
C	where the land is situated	1	26.53	per \$100,000 land value	\$ 2,946
D	where the land is situated	1	19.90	per \$100,000 land value	\$ 1,271
E	where the land is situated	1	13.26	per \$100,000 land value	\$ 995
F	where the land is situated	1	6.63	per \$100,000 land value	\$ 123
					\$ 29,621
Scheme 1080 - Makarewa Rating District					
Land within Southland District Council					
A2	where the land is situated	1	79.36	per \$100,000 land value	\$ 48,764
A3	where the land is situated	1	52.91	per \$100,000 land value	\$ 5,821
A4	where the land is situated	1	26.45	per \$100,000 land value	\$ 1,765
B1	where the land is situated	1	35.91	per \$100,000 land value	\$ 28,535
B2	where the land is situated	1	29.92	per \$100,000 land value	\$ 3,307
B3	where the land is situated	1	29.92	per \$100,000 land value	\$ 8,903
B4	where the land is situated	1	35.91	per \$100,000 land value	\$ 565
B5	where the land is situated	1	29.92	per \$100,000 land value	\$ 7,703
B6	where the land is situated	1	29.92	per \$100,000 land value	\$ 8,304
B7	where the land is situated	1	35.91	per \$100,000 land value	\$ 826
B8	where the land is situated	1	209.46	per \$100,000 land value	\$ 1,885
C2	where the land is situated	1	109.38	per \$100,000 land value	\$ 285
C3	where the land is situated	1	72.92	per \$100,000 land value	\$ 487
C4	where the land is situated	1	36.46	per \$100,000 land value	\$ 1,313
F1	where the land is situated	1	5.44	per \$100,000 land value	\$ 74,837
Land within Gore District Council					
A4	where the land is situated	1	25.06	per \$100,000 land value	\$ 142
B3	where the land is situated	1	28.35	per \$100,000 land value	\$ 1,871
F1	where the land is situated	1	5.16	per \$100,000 land value	\$ 5,408
Land within Invercargill City Council					
F1	where the land is situated	1	5.00	per \$100,000 land value	\$ 75
					\$ 200,794
Scheme 1101 - Mataura Rating District					
Land within Southland District Council					
A1	where the land is situated	1	56.64	per \$100,000 land value	\$ 2,278
A2	where the land is situated	1	56.64	per \$100,000 land value	\$ 3,839
B1	where the land is situated	1	54.86	per \$100,000 land value	\$ 14,172
B5	where the land is situated	1	32.91	per \$100,000 land value	\$ 5,146
B6	where the land is situated	1	10.97	per \$100,000 land value	\$ 2,402
B7	where the land is situated	1	10.97	per \$100,000 land value	\$ 3,789
B8	where the land is situated	1	10.97	per \$100,000 land value	\$ 1,113
C1	where the land is situated	1	88.13	per \$100,000 land value	\$ 34,139
C2	where the land is situated	1	52.88	per \$100,000 land value	\$ 23,993
C3	where the land is situated	1	35.25	per \$100,000 land value	\$ 41,190
C4	where the land is situated	1	17.63	per \$100,000 land value	\$ 14,172
C5	where the land is situated	1	88.13	per \$100,000 land value	\$ 17,070
D1	where the land is situated	1	130.82	per \$100,000 land value	\$ 5,403
D2	where the land is situated	1	130.82	per \$100,000 land value	\$ 8,506
E1	where the land is situated	1	39.73	per \$100,000 land value	\$ 153,033
E2	where the land is situated	1	26.49	per \$100,000 land value	\$ 33,379
E5	where the land is situated	1	13.24	per \$100,000 land value	\$ 456
E6	where the land is situated	1	13.24	per \$100,000 land value	\$ 100
E7	where the land is situated	1	13.24	per \$100,000 land value	\$ 125

Categories of rateable land (Class)	Matters to define Categories	Ratio	Rates \$ GST Incl	Calculation Basis	2024/25 Revenue \$ GST incl
F1	where the land is situated	1	6.17	per \$100,000 land value	\$ 153,897
F5	where the land is situated	1	1.54	per \$100,000 land value	\$ 3,791
Land within Gore District Council					
A3	where the land is situated	1	107.32	per \$100,000 land value	\$ 25,496
B2	where the land is situated	1	51.97	per \$100,000 land value	\$ 20,250
B3	where the land is situated	1	20.79	per \$100,000 land value	\$ 49,788
C1	where the land is situated	1	83.49	per \$100,000 land value	\$ 10,204
C2	where the land is situated	1	50.10	per \$100,000 land value	\$ 6,053
C3	where the land is situated	1	33.40	per \$100,000 land value	\$ 2,967
C4	where the land is situated	1	16.70	per \$100,000 land value	\$ 858
E1	where the land is situated	1	37.64	per \$100,000 land value	\$ 53,051
E2	where the land is situated	1	25.10	per \$100,000 land value	\$ 30,407
E4	where the land is situated	1	37.64	per \$100,000 land value	\$ 17,788
F1	where the land is situated	1	5.85	per \$100,000 land value	\$ 88,799
F2	where the land is situated	1	17.54	per \$100,000 land value	\$ 2,298
F3	where the land is situated	1	17.54	per \$100,000 land value	\$ 38,472
F4	where the land is situated	1	17.54	per \$100,000 land value	\$ 25,674
					\$ 894,096
Scheme 1140 - Aparima Rating District					
A1	where the land is situated	1	23.01	per \$100,000 land value	\$ 1,962
A2	where the land is situated	1	17.26	per \$100,000 land value	\$ 6,122
A3	where the land is situated	1	115.03	per \$100,000 land value	\$ 31,371
B2	where the land is situated	1	78.12	per \$100,000 land value	\$ 26,156
B3	where the land is situated	1	62.50	per \$100,000 land value	\$ 71,454
B4	where the land is situated	1	31.25	per \$100,000 land value	\$ 289
C2	where the land is situated	1	47.83	per \$100,000 land value	\$ 15,529
C3	where the land is situated	1	23.92	per \$100,000 land value	\$ 7,859
E2	where the land is situated	1	30.95	per \$100,000 land value	\$ 29,152
F1	where the land is situated	1	21.10	per \$100,000 land value	\$ 1,975
F2	where the land is situated	1	4.22	per \$100,000 land value	\$ 55,211
F3	where the land is situated	1	3.17	per \$100,000 land value	\$ 7,403
F4	where the land is situated	1	8.44	per \$100,000 land value	\$ 30,340
					\$ 284,822
Scheme 584 - Waimatuku Rating District					
C1	where the land is situated	1	35.99	per \$100,000 land value	\$ 5,573
C2	where the land is situated	1	23.99	per \$100,000 land value	\$ 1,899
C4	where the land is situated	1	15.00	per \$100,000 land value	\$ 30,114
F1	where the land is situated	1	4.03	per \$100,000 land value	\$ 6,168
F2	where the land is situated	1	4.84	per \$100,000 land value	\$ 4,268
F3	where the land is situated	1	4.43	per \$100,000 land value	\$ 8,354
					\$ 56,375
Scheme 450 – Te Anau Basin Rating District					
B1	where the land is situated	1	51.29	per \$100,000 land value	\$ 11,045
C4	where the land is situated	1	1.34	per hectare	\$ 11,044
D1	where the land is situated	1	19.86	per \$100,000 land value	\$ 51,523
D3	where the land is situated	1	21.18	per \$100,000 land value	\$ 14,744
E1	where the land is situated	1	187.62	per \$100,000 land value	\$ 12,116
E3	where the land is situated	1	938.09	per \$100,000 land value	\$ 20,076
E4	where the land is situated	1	375.24	per \$100,000 land value	\$ 10,101
E5	where the land is situated	1	938.09	per \$100,000 land value	\$ 1,885
F1	where the land is situated	1	4.43	per \$100,000 land value	\$ 39,504
F2	where the land is situated	1	8.87	per \$100,000 land value	\$ 41,326
F3	where the land is situated	1	8.87	per \$100,000 land value	\$ 7,529
					\$ 220,894
Scheme 653 - Lower Waikawa River					
District Rated by Annual Maintenance targeted rate					
Where the land is situated and the provision of a service to the land			2.60	per hectare	\$ 2,950

All figures include Goods and Services Tax at 15.0%, as required by the Goods and Services Tax Act 1985.

Payment Dates

As authorised by Section 24 Local Government (Rating) Act 2002 all rates for the year 1 July 2024 to 30 June 2025 shall be payable at Environment Southland in one instalment due on 29 November 2024.

Penalties

As authorised by Section 57 and 58 of the Local Government (Rating) Act 2002 the following penalties for the late payment of rates will apply:

- (a) *Current Rates*
A penalty of 10% will be added to all rates assessed in respect of the 2024/25 year remaining unpaid after 29 November 2024.
- (b) *Rates in Arrears as at 1 January 2025*
A penalty of 10% will be applied to all rates (including penalties) from previous financial years remaining unpaid on 1 January 2025 (this penalty excludes current 2024/25 rates).
- (c) *Rates in Arrears as at 1 July 2025*
A penalty of 10% will be applied to all rates (including penalties) from previous financial years remaining unpaid on 1 July 2025 (this penalty includes 2024/25 rates unpaid at 1 July 2025).